

JOSEPH P. RUSSONIELLO
 United States Attorney
 THOMAS MOORE
 Assistant United States Attorney
 Chief, Tax Division
 THOMAS M. NEWMAN (CTSBN 422187)
 Assistant United States Attorney
 9th Floor Federal Building
 450 Golden Gate Avenue, Box 36055
 San Francisco, CA 94102
 Telephone: (415) 436-6805
 Fax: (415) 436-6748

Attorneys for the United States of America

**IN THE UNITED STATES DISTRICT COURT FOR THE
 NORTHERN DISTRICT OF CALIFORNIA
 SAN FRANCISCO DIVISION**

**UNITED STATES OF AMERICA and
 JAY COCHRAN, Revenue Agent,**

Petitioners,

v.

SANDRA WILLIAMS,

Respondent.

NO. C-07-05226-SI

**DECLARATION OF
 THOMAS M. NEWMAN**

1. I am a duly-appointed Assistant United States Attorney for the Northern District of California, and an officer of this Court, with an office as shown above.

2. I appeared as counsel for the United States in this matter at the hearing on April 9, 2008.

3. As reflected in the docket, respondent, Sandra Williams did not appear, and only filed "petition for continuance" on April 3, 2008. Respondent sought a 120-day extension of the April 9, 2008 hearing. In addressing respondent's motion, I represented that I would attempt to resolve this matter with her informally. I also agreed to a 30-day extension, which the Court granted. The hearing was continued until May 9, 2008.

4. Since that time, I have attempted to contact respondent by phone numerous times to discuss this case. I called at least ten times, starting on the date the Court issued the minute

1 order rescheduling the hearing. None of these calls were answered and there was no answering
2 machine.

3 5. On April 11, 2008, I mailed respondent a letter requesting that she call me to
4 discuss this case. The letter included a copy of the Court's docket sheet. Exh. 1.

5 6. On April 28, 2008, I mailed respondent a second letter requesting that she call me
6 to discuss this case. The letter included a copy of the Court's docket sheet. Exh. 2.

7 7. On April 29, 2008, I mailed respondent a certified letter requesting that she call
8 me to discuss this case. The letter included a copy of the Court's docket sheet. Exh. 3.

9 8. I have attached as Exhibit 4 a copy of the U.S. Postal Service records indicating
10 that respondent received notice of the certified letter on April 30, 2008, but did not pick the letter
11 up.

12 I declare under penalties of perjury that the foregoing is true and correct.

13 Executed on May 8, 2008.

14 Respectfully submitted,

15 JOSEPH P. RUSSONIELLO
16 United States Attorney

17 /s/ Thomas M. Newman
18 THOMAS M. NEWMAN
19 Assistant United States Attorney
20 Tax Division
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